

Hearing Date: February 7, 2008
Hearing Time: 10:00 a.m.

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	
)	Chapter 11
DELPHI CORPORATION, et al.,)	
)	Case No. 05-44481 (RDD)
Debtors.)	
)	Jointly Administered
)	

**SUPPLEMENTAL RESPONSE OF EXXONMOBIL OIL CORPORATION TO
DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO CLAIM 7247
(TWENTIETH OMNIBUS OBJECTION TO CLAIMS)**

In accordance with Paragraph 9(e) of the Claim Objection Procedures Order entered herein on December 6, 2006, and in response to the Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 7247, ExxonMobil Oil Corporation ("ExxonMobil") hereby supplements its response to the Debtors' Twentieth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr.P. 3007 to Certain (A) Duplicate and Amended Claims, (B) Insufficiently Documented Claims, (C) Claims not Reflected on Debtors' Books and Records, (D) Untimely Claims, and (E) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified and Reduced Tort Claims and Lift Stay Procedures Claims Subject to Modification (the "Claim Objection").

Background

1. The Debtors commenced these Chapter 11 cases on October 8, 2005 (the “Petition Date”).

2. On or about June 1, 2006, ExxonMobil filed a timely proof of claim, designated as Claim No. 7247, asserting a claim in the total amount of \$192,937.77 for goods sold and delivered to the Debtors (the “Indebtedness”). Attached to Claim No. 7247 were copies all purchase orders, delivery documents, bills of lading, invoices, debit memos, remittance advices, statements and other documentation supporting and evidencing the Indebtedness.

3. On September 14, 2007, the Debtors filed the Claim Objection, seeking to modify and reduce Claim No 7247 from the filed amount of \$192,937.77 to \$7,352.96.

4. On December 12, 2007, the Debtors served a Statement of Disputed Issues with respect to Claim No. 7247, in which they contend that two checks totaling \$179,426.88 satisfied some of the invoices attached to Claim No. 7247, and that the claim should be reduced to \$7,352.96. Contrary to the requirements of Paragraph 9(d) of the Claims Objection Procedures Order, the Debtors’ Statement of Disputed Issues did not include any documentation supporting the reduction of Claim No. 7247.

Response to Statement of Disputed Issues

5. Attached hereto as Exhibit A is the Declaration of Jennifer L. Fraser, Bad Debt and Bankruptcy Coordinator for ExxonMobil (the “Fraser Declaration”).

6. As set forth in detail in the Fraser Declaration, ExxonMobil received the two checks relied upon by Debtors and applied them to open invoices on the Debtors’ account. However, after application of such checks, the remaining balance of the Indebtedness remains at \$192,937.77.

7. The Claim Objection and Statement of Disputed Issues have failed to take into consideration all of the debits on the Debtors' pre-petition account. Attached to the Fraser Affidavit as Exhibit 1 is a complete reconciliation of all of the debits and credits on the Debtors' account, resulting in a remaining Indebtedness of \$192,937.77.

8. The amount of the Indebtedness that remains due and owing on the Debtors' account is the amount shown in Claim No. 7247, *i.e.*, \$192,937.77.

9. ExxonMobil has provided all of the documentation necessary to establish the validity and amount of Claim No. 7247. The Debtors have failed to rebut the presumed validity of Claim No. 7247 and have failed to provide any documentation to support the Objection.

Reservation of Rights

10. ExxonMobil hereby reserved the right to amend this Supplemental Response and to supplement the record with evidence obtained through discovery, including depositions, expert and lay testimony and any other relevant documents or testimony.

WHEREFORE, ExxonMobil Oil Corporation respectfully requests that the Court overrule the Objection, allow Claim No. 7247 in the amount of \$192,937.77, and grant all other proper relief.

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